P-E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Two

Part B for April 1934

SUBJECT

Refund of 5% of the total amount of Entertainment taxes paid to Govt by the Mysore Race

2) To The Honorary Secretary, Mysore Race Club Mysore

No L 7664 dy 23-4-34

Informs them that in the circs stated, his request cannot be complied with

4459

General and Revenue Secretariat | Am J File No | of 1933 34 | [App F III—3

Serial No

From
The Honorary Secretary Mysore Race
Mysore
No R 93-34 Dt 29 3 34.
Requests a refund of 5% of
the Total amount of Rs 45 (13 B 22, 614/13
paid on the Shape of entertainment Tax
to Govt by the Club, to enable them
to meet the cost of collection
orders of the Development - reg on the Rs
(1) Acknowledge the letter at once
(2) To be worked up rapidly
entld mst
2 Please put up draft from Secy
(Instl) A&S
31 3 34

To
The Honorary Secy - Mysore Race, Mysore
No L 7138 Dt 31 3 34
Acknowledges the receipt of the
letter & adds that the matter will
receive attention
& the letter has been acknowledged
References connected with the case
are put up as well as copies of
the Amusement Tax Regulation & the
Rules framed thereunder
Should be seen from the
Amusement Tax Regulation

entertainments

that the proceeds of the tax in any local area will be apportioned between the local authority and Govt in such a proportion as it may determine by special orders or by rules made in this behalf, provided that the Govt are entitled to the expenses incurred by them towards the cost of collection of the tax and for the administration of the Regulation

Pending orders of Govt in regard to the apportionment of the proceeds of the tax between the Govt & local bodies is made considerable separately

In view of the clear provision of section 14 of the Regulation, the claim of the Mysore Races for a refund of a portion of the amount paid does not arise. The authority quoted by the Secy relates to the arrangement to be made by the DC for the payment of the amount due to a local body in the case of applicable to this case The Mysore Races cannot be treated as a local body

The question of refund of entertainments tax paid on stamps purchased is governed by Sec 9 of the Regn & also rule 23 duly framed thereunder This case does not come within the purview of the above sections or rules

It is for orders in view of the above

Serial No

A

facts of the case. Mysore Races may be informed that the claim in question cannot be entertained under the provisions of the Amusements Tax regulations or the rules framed thereunder.

11 APR 1934 2936

3 - APR. 1934 2714

Ans 9/5 2/4/34 9 A This may be done

(a) The proviso to section 14 of the Regulations makes it clear that it is only the cost of collection of the tax or the administration of the Regs incurred by Govt that can be retained out of the gross proceeds before payment to local bodies, & that the section does not refer to the expenses of collection incurred by the promoters of entertainments. By making a consolidated payment under sec 3 of the Regulations the Mysore Races can be in no better position than any other industrial promoters

Dest Secy) 3/4

11 Submitted with a draft reply for consideration

18 APR. 1934 3127

Ans 11/4/34 Dest Secy) 11/4 clean draft

Typed draft is put up

12 4 13/4

Ans 14/4/34 Dest Secy) 14/4 Director of Industries & Commerce

Am 7 File No 26 of 1933 34

General and Revenue Secretariat

Serial No

To The Honorary Secretary, Mysore Race Club

Mysore 2

No L 7664 Dy 28/4/34

Informs him that in the circumstances stated, his request cannot be complied with.

B

24/4/34

Am J 26-33-1 5

GRAM RACES M OR
PHON No 268 M

No R23-349

RACE COURSE
MYSORE
29th March 1934

4459

From
The Honorary Secretary,
Mysore Paces, MYSORE

To
The General Secretary
to the Government of His Highness the Maharaja
of Mysore, BANGALORE

31 MAR 1934

Sir,

With reference to Para (c) of Government Order No L 7374 - 88 - ML 275 - 32 - 11 dated Bangalore the 10/12th May 1933, I have the honour to say that no Government Order has been passed till now regarding the apportionment of the part of total taxes paid to Government, towards the cost of its collection

Ever since the imposition of the taxes by the Government, there has been considerable increase of work for the Race Staff and the Auditors, and additional expenditure incurred regarding the entertai -ment of extra Staff, printing and stationery ~~etc~~ I have the honour therefore to request the Government to kindly order early for a refund of 5% of the total amount of taxes paid so far to Government to meet the cost of collection

A sum of Rs 22,614 -12- 0 being the total collection of the various taxes over the Mysore Races 1933 and the First Gymkhana Races 1934 has so far been paid to Government

I have the honour to be,

S i r,

Your most obedient Servant

Captain
Honorary Secretary Mysore Races

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 31st ~~March 1934~~

No L 7138

From

The Secretary to the Government of His Highness the Maharaja of Mysore
Development Department

To

The Honorary Secretary
Mysore Races, Mysore

Sir

I am directed to acknowledge the receipt of your letter No R 23-349, dated 29th March 1934, requesting a refund of 5% of the total amount of the entertainments tax paid on account of the Mysore Races 1933 and the First Gymkhana Races 1934 to meet the cost of collection and to state that the matter will receive attention

I have the horor to be
Sir,
Your most obedient servant

For Secretary to Government
GRR Development Department

Am J 26-33-2
L 7664/AMT 26-33-2 & 23 4 34

To

The Honorary Secretary

Mysore Races Mysore

Sir,

With reference to your letter No R 23-349 dated the 29th March 1934 requesting a refund of 5% of the total amount of entertainments taxes paid to Government by the Mysore Races I am directed to state that the Government Order No L 7374-88/11 275-32-11 dated the 10/12th May 1933 quoted by you relates to the apportionment of the realisations between the Government and the local bodies viz the Municipalities the District Boards or the Village Panchayets I am further to invite your attention to the proviso to Sec 14 of the Amusements' Tax Regulation which makes it clear that it is only the cost of collection of the tax and the administration of the Regulation incurred by Government that can be retained out of the gross proceeds before payment is made to local bodies Reimbursement of the cost of collection incurred by the proprietors of entertainments is not contemplated I may also add that under the arrangements made for the collection of this tax, no extra expenditure is incurred by the Mysore Races In these circumstances ~~Government trust that you will drop the claim~~

to state that request cannot be complied with

I have etc

Secretary to Govt Develop D

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GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 19th April 1934

No L 7664
AMT 26-22-2

From

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Development Department

To

The Honorary Secretary,
Mysore Races,
Mysore

Sir

With reference to your letter No R 23-349 dated the 29th March 1934 requesting a refund of 5% of the total amount of entertainments taxes paid to Government by the Mysore Races, I am directed to state that the Government Order No L 7374-88/M1 275-32-11 dated the 10/12th May 1933 quoted by you relates to the apportionment of the realisations between the Government and the local bodies viz , the Municipalities, the District Boards or the Village Panchayets

I am further to invite your attention to the proviso to Section 14 of the Amusements' Tax Regulation which makes it clear that it is only the cost of collection of the tax and the administration of the Regulation incurred by Government that can be retained out of the gross proceeds before payment is made to local bodies Reimbursement of the cost of collection incurred by the proprietors of entertainments is not contemplated I am to state that your request cannot be complied with

I have the honour to be,

Sir,

Your most obedient servant

(sd)

For Secretary to Government
Development Department